UNITED STATES DISTRICT COURT	
SOUTHERN DISTRICT OF NEW YOR	K

IN RE PUGACH

23 Misc. 291 (PAE)

<u>ORDER</u>

PAUL A. ENGELMAYER, District Judge:

Khanna Pugach, appearing *pro se*, initiated this matter as a miscellaneous case on behalf of the United States. Dkt. 1. His submission is difficult to parse. It is captioned as a "certificate of exigent circumstances." He appears to demand a refund of various New Jersey tax liabilities. Because the nature of Pugach's claims do not fit any of the listed categories of miscellaneous matters, this case cannot proceed under the miscellaneous docket.

The Clerk of Court is directed to open this case as a new civil action with Pugach listed as the plaintiff and Kevin Walsh, Acting New Jersey State Comptroller, listed as the defendant. The Clerk of Court is further directed to terminate any pending motions and administratively close this miscellaneous case.

The Court certifies under 28 U.S.C. § 1915(a)(3) that any appeal from this order would not be taken in good faith, and therefore *in forma pauperis* status is denied for the purpose of an appeal. See Coppedge v. United States, 369 U.S. 438, 444–45 (1962).

SO ORDERED.

PAUL A. ENGELMAYER United States District Judge

Paul A. Engely

Dated: October 23, 2023 New York, New York